

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW

This form is your receipt when stamped

Chapter 458-61A WAC

by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY PLEASE TYPE OR PRINT										
	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED									
REGISTERED OWNER	Name				ED	Name				
					REGISTERED OWNER					
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Date	e of Sale									
Taxa	able Sale Price		\$		1.0	AFFIDAVIT  I Certify Under Penalty Of Perjury Under The Laws Of The State Of Washington That The Foregoing Is True And Correct.  Signature of Grantor/Agent  Name (print)  Date and Place of Signing:				
Exci	ise Tax: State		\$							
	Local		\$		Sis					
Deli	nquent Interest: Stat	te	\$							
	Loc	cal	\$		Na					
Deli	nquent Penalty		\$							
Subt	total		\$		Da	ite aliu Flace oi	Signing.			
Cou	nty Technology Fee		\$		a.					
State	e Technology Fee		\$			gnature of cantee/Agent				
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Tota	ll Due		\$		Date & Place of Signing:					
	temption claimed, WAC No. (Sec/Sub)				Da	ite & Place of Si	igning:			
	C Title									
	A MINIMUM OF \$									
	TREA	ASURER'S C	ERTIFICATE							
I her	reby certify that prope						herwise transferring ownershi			
Cou	nty on the mobile hon uding the year	ne described h	ereon have been pai		ow ap	which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW				
	Date	Con	nty Treasurer or De	puty	9.4	13.060, KCW 9 <i>1</i>	A.56.010 (4d), and RCW 9A.5	oo.U2U).		
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THIS SPACE - TREASURER'S USE ONLY

REV 84 0003e (a) (03/01/06) COUNTY TREASURER



Submit to County Treasurer of the county in which property is located.

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	PLEASE TYPE OR PRINT	r	FOR USE WHEN	WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY						
	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED									
REGISTERED OWNER	Name				(ED	Name				
					REGISTERED OWNER					
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D-1:	Loc nquent Penalty		\$		Na					
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	ıl Due				Name (print)					
If ex	temption claimed, WA	AC number &	title:		Da	te & Place of S	igning:			
WAC No. (Sec/Sub)										
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.										
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Cou	reby certify that prope nty on the mobile hon uding the year	ne described h	ereon have been pai		If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW					
	Date	Cou	nty Treasurer or Dep	outy	9.4	9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				
			•							

THIS SPACE - TREASURER'S USE ONLY

REV 84 0003e (a) (03/01/06) COUNTY ASSESSOR



Submit to County Treasurer of the county in which property is located.

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	PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED							
REGISTERED OWNER	Name					Name		
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	Street					Street		
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A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX.  TREASURER'S CERTIFICATE  I hereby certify that property taxes due  County on the mobile home described hereon have been paid to and including the year  Date County Treasurer or Deputy					wl ov ap	nich possesses a vner) of such a l plies to Fraud a	therwise transferring ownershing tax lien, the seller does not in lien, the seller is guilty of delilind/or Theft as defined in Title A.56.010 (4d), and RCW 9A.5	form the buyer (new berate deception as it 9 and 9A RCW (RCW

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REV 84 0003e (a) (03/01/06) DEPT. OF REVENUE



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	FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY									
	PLEASE TYPE OR PRINT INCOMPLETE AFFIDAV		BE ACCEPTED							
	Name					Name				
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ON OF HOME					OWNER					
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	PERSONAL PROPERTY				] R	EAL PROPERTY				
	PARCEL or ACCOUNT N		I				NT NO.			
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Date	of Sale	•	•							
	able Sale Price						AFFIDAVIT			
	se Tax: State				I Certify Under Penalty Of Perjury Under The Laws Of The State Of Washington That The Foregoing Is True And Correct.					
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	A MINIMUM OF \$	\$10.00 IS DUI	E IN FEE(S) AND/C	OR TAX.						
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Cou	nty on the mobile hor	ne described h	nereon have been pai	d to and	ov ap	vner) of such a l plies to Fraud a	a tax lien, the seller does not in lien, the seller is guilty of delil and/or Theft as defined in Title	perate deception 9 and 9A RC	on as it	
	Date	Cou	inty Treasurer or Dep	outy	9.4	+3.000, KCW 9	A.56.010 (4d), and RCW 9A.5	0.020).		

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REV 84 0003e (a) (03/01/06) TAXPAYER

#### TAX LIABILITY

RCW 82.45.080 subjects the seller of real estate to the payment of the excise tax, and RCW 82.08.050 and 82.12.020 subjects the buyer or user of personal property to the retail sales or use tax. Therefore, if the transfer is subject to the excise tax, it is the liability of the seller and if the transfer is subject to the retail sales or use tax, it is the liability of the purchaser or user.

### **DEFINITION OF REAL ESTATE**

A used mobile home is defined as real estate for purposes of this tax when the following conditions are met:

- 1. The mobile home was previously taxed by: (a) having been sold at retail and the retail sales tax has been paid (Chapter 82.08 RCW), or (b) having been used, and the use tax has been paid (Chapter 82.12.RCW).
- 2. The mobile home has substantially lost its identity as a mobile unit by virtue of: (a) being fixed in location upon land owed or leased by the owner of the mobile home, (b) being placed on a foundation (posts & blocks), and (c) having fixed pipe connections with sewer, water, and other utilities.

## TRANSFER SUBJECT TO EXCISE TAX

The transfer of used mobile home will subject to the real estate excise tax (Chapter 82.45 RCW) on the following transactions:

- 1. Transfers between individuals, and there is no requirement that the unit be moved.
- 2. Transfer from individual to dealer (trade-in), and there is no requirement that the unit be moved.
- 3. Transfer from a dealer to individual, and there is no requirement that the unit is to be moved. Dealer may be allowed credit on the excise tax if unit was taken in trade, was not moved, and resale occurred within nine months.

### TRANSFER SUBJECT TO THE RETAIL SALES OR USE TAX

The transfer of a new or used mobile home will be subject to the retail sales tax (Chapter 82.08 RCW) or use tax (Chapter 82.12 RCW) on the following transactions:

- 1. Transfers between individuals when as part of the enforceable written agreement the unit is required to be moved.
- 2. Transfers of a mobile home upon which neither the retail sales tax, use tax, nor the real estate excise tax has been paid, whether the unit is to be moved or not.
- 3. All transfers from a dealer's sales lot.

### CERTIFICATION OF TAXES PAID

The law requires that a copy of the excise tax affidavit and a copy of a treasurer's certificate, stating that the property taxes have been paid, be used as evidence of payment of the taxes. The Department of Licensing is prohibited from transferring or issuing a certificate of ownership until it has verified that:

- 1. The excise tax on the sale, if due, has been paid, or the sales or use tax, if due, has been paid, and
- 2. Any property taxes, whether real or personnel, which are due on the mobile home have been paid.

### LOCAL REAL ESTATE EXCISE TAX

Cities and/or counties are authorized to adopt by ordinance and additional real estate excise tax to be collected and distributed by the county treasurer (Chapter 82.46 RCW).

### DUE DATE, INTEREST AND PENALTIES

Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)

- County Technology Fee: A \$5.00 Electronic Technology Fee that is due on all transactions where no tax is due and where tax due is less than \$5.00
- State Technology Fee: A \$5.00 Electronic Technology Fee that is due on all taxable transactions.
- Affidavit Processing Fee: A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00.

### **AUDIT**

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. Note: in the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed. **This documentation must be maintained for a minimum of four years from date of sale.** (RCW 82.45.100)

For tax assistance, visit http://dor.wa.gov or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

REV 84 0003e (a) (03/01/06)